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LEONARDO M. RAPADAS  
United States Attorney  
MARIVIC P. DAVID  
Assistant U.S. Attorney  
Sirena Plaza, Suite 500  
108 Hernan Cortez Avenue  
Hagåtña, Guam 96910-5059  
TEL: (671) 472-7332  
FAX: (671) 472-7215

**FILED**  
**DISTRICT COURT OF GUAM**

OCT 25 2007 *mbo*

**JEANNE G. QUINATA**  
**Clerk of Court**

Attorneys for United States of America

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF GUAM

UNITED STATES OF AMERICA,

Plaintiff,

vs.

FRANK PAUL PANGELINAN,

Defendant,

DEPARTMENT OF REVENUE  
AND TAXATION,  
GOVERNMENT OF GUAM,

Garnishee.

CRIMINAL CASE NO. 99-00157

**CERTIFICATE OF SERVICE**  
(Tax Year 2004)

I, MICHELLE PEREZ, working in the U.S. Attorney's Office, hereby certify that a filed copy of the following: **Motion to Terminate Writ of Garnishment** (Tax Year 2004), **ORDER** Re: United States Motion to Terminate Writ of Garnishment (Tax Year 2004) and **Final Accounting Upon Termination Garnishment** (Tax Year 2004) were sent to the defendant and garnishee by mail on October 25, 2007.

  
MICHELLE PEREZ